

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

Claims 1-16 cancelled.

17. (Original) A method of making a cutting element for a safety razor blade unit comprising the steps of providing a wafer of single crystal material having a surface lying in a predetermined plane of the crystallographic structure, selectively removing crystal material at the surface by employing an etching process to form a planar cutting element inclined at an acute angle to the surface plane and having a sharp edge substantially at the surface plane, and forming a guard element from the wafer of single crystal material by the etching process, said guard element being disposed substantially parallel to the cutting edge and spaced forwardly therefrom and being integrally connected to the cutting element by interconnecting elements.

18. (Original) A method according to claim 17, wherein the etching process comprises anisotropic wet chemical etching.

19. (Currently amended) A method according to claim 17 ~~or claim 18~~, wherein the etching process includes dry etching.

20. (New) A method according to claim 17, wherein during the etching process a plurality of planar cutting elements inclined at an acute angle to the surface plane and having a sharp edge substantially at the surface plane are formed.

21. (New) A method according to claim 20, wherein the plurality of planar cutting elements comprises three planar cutting elements.

22. (New) A method according to claim 17, wherein the single crystal material is silicon.

23. (New) A method according to claim 17, wherein the etching process comprises isotropic etching.

24. (New) A method according to claim 17, wherein the etching process comprises wet etching.

25. (New) A method according to claim 17, further comprising providing a cap positioned behind the cutting element during the etching process.

26. (New) A method according to claim 17, further comprising providing at least one intermediate transverse element connecting the cutting element and the guard element between the supporting elements during the etching process.